

Internal Audit and Anti-Fraud Strategy and Annual plan 2023-2024

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Introduction - April 2023

During 2022/23, we have seen audit delivery returning towards 'business as usual', albeit being undertaken more remotely than before the pandemic as the technology available now supports this.

By year end, we were able to report that we have delivered 91% of the planned work programme, against the target of 90% by 31st March.

The plan for 2023/24 incorporates:

- Completion of ongoing work on the 2022/23 audit plan (estimated at 35 audit days)
- 2023/24 planned audits (estimated remaining available allocation of 965 audit days)

The number of audit days available in total (1000) has reduced compared to the prior year (1050 days) due to the insourcing of Re from Capita. Audits of Capita services are funded by them, which previously meant that more audit days were available overall.

As in previous years, we have included contingency days in the plan to enable us to be responsive to changes in risks throughout the period, offering responsive advice and support to other services when they need it.

In particular in 2023/24, we will need to continue to respond to the outcome of the decision to end the Capita contracts and changes to how Council services are delivered.

In line with the Council's Corporate Plan 2023-2026, '**Caring for people, our places and the planet**', our reviews will consider whether council services are easily accessible to all and that every time residents contact the council they have a good experience. This will be a theme underpinning the plan and will be picked up as a scope area in appropriate audits throughout the year e.g. Temporary Accommodation.

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), I confirm that in my view I have sufficient resources available to deliver an appropriate risk-based Internal Audit plan.

Caroline Glitre

Head of Internal Audit

April 2023

Completion of 2022/23 plan

Directorate	Status at end of Q4 2022/23	Audit Title	Joint with CAFT?	Est. days to completion*
Completion of all audits that were underway as at the end of Q4 of 2022/23.				
*Audits marked with an asterisk are being delivered by our co-sourced partner. In those cases the substantive audit days are covered by the 2022/23 budget and therefore only the LBB internal review days are included as part of the carry forward calculation				
Adults & Health	Fieldwork	Care Homes		4
Children & Families	Fieldwork	Schools Capital Programme*		1
Customer & Place	Draft Report	Parking - PCN Debt Recovery and Write Off	Y	3
Customer & Place	Fieldwork	IT Disaster Recovery*		1
Customer & Place	Fieldwork	Parking Contract Monitoring		4
Customer & Place	Fieldwork	Brent Cross - Compliance with Grant Conditions		5
Customer & Place	Draft Report	Building Control*		1
Customer & Place	Fieldwork	Facilities Management – Management of Corporate Assets		3
Customer & Place	Fieldwork	Estates - Building Compliance*		1
Customer & Place	Fieldwork	Schools Estates Project – Advisory		4
Strategy & Resources	Draft Report	National Non-Domestic Rates (NNDR)*	Y	1
Cross Cutting	Fieldwork	Disabled Facilities Grant - Risk Based Audit of Processes	Y	5
Cross Cutting	Draft Report	Contract Management Toolkit compliance		2
TOTAL				35

2023/24 plan

Directorate	Provisional Audit Title	Risk Register reference if applicable*	Joint with CAFT?	Provisional audit days
Adults & Health	Client Affairs		Y	15
Adults & Health	Social Care Reform – Care Quality Commission (CQC) Inspection Preparedness	AD029 – Social Care Reform Compliance		20
Adults & Health	Direct Payments (18-25)	AC013 - Fraud	Y	15
Adults & Health	Disabled Facilities Grant (DFG) certification		Y	5
Assurance	Records Retention and Destruction	AS005 - Records not destroyed in line with legislation (retention)		15
Assurance	Business Continuity (Deferred from 2022-23)	ASS021 - Council services disruption		15
Assurance	Community safety			15
Assurance	Private Sector Landlords - licensing of Houses in Multiple Occupation (HMOs)	RE004 - Unsafe/ unhealthy living accommodation in private rented sector	Y	20

*Risk registers were reviewed as part of the process for pulling the Internal Audit plan together. In some cases, this is the rationale for why an audit is included in the plan. In other cases, it will be because the audit is of something that has not recently been included on the audit plan or there is a central government requirement to undertake the work.

2023/24 plan cont.

Directorate	Provisional Audit Title	Risk Register reference if applicable*	Joint with CAFT?	Provisional audit days
Children & Families	Schools Capital programme	ES010 and ES011 – Primary and Secondary School places		10
Children & Families	Finance & HR - support provided to schools	ES017 - School budget pressures ES031 - Impact on the council's budget of individual schools being in deficit		15
Children & Families	Supporting Families	STR006 – Strengthening Children's safeguarding		20
Children & Families	Children's Direct Payments		Y	15
Children & Families	Schools Audits			100

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2023/24 plan cont.

Directorate	Provisional Audit Title	Risk Register reference if applicable*	Joint with CAFT?	Provisional audit days
Customer & Place	Sustainability Strategy	STR008 – Environmental sustainability C&P006 – Achieving net zero		15
Customer & Place	Brent Cross	C&P002 - Affordability of BXC (Brent Cross West and associated Critical Infrastructure project)		15
Customer & Place	Capital Programme - business cases / benefits	STR028 - Affordability of Capital Programme		15
Customer & Place	Community Infrastructure Levy (CIL) & S106 income	C&P008 - Effective utilisation of S106 Income C&P080 - Economic Downturn – CIL receipts	Y	15
Customer & Place	Building Safety Act – preparedness	C&P009 - Engagement with housing sector on fire safety RE030 - Resourcing Building Safety Act changes		15
Customer & Place	Temporary Accommodation	TBG001 – Increased demand for temporary accommodation TBG002 - Health, safety and compliance issues	Y	15
Customer & Place	Bus Subsidy Grant			3
Customer & Place	Electric Vehicles grant (Deferred from 2022-23)	STR008 – Environmental sustainability		10
Customer & Place	Flood Prevention grant (Deferred from 2022-23)	RE013 - Flood Risk Management		10
Customer & Place	Highways SPIRs - Advisory	C&P077 - Return of RE services		5
Customer & Place	Re Services post-transfer	C&P077 - Return of RE services		15
Customer & Place	Procurement	C&P081 – Non-compliant contracts		15

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2023/24 plan cont.

Directorate	Provisional Audit Title	Risk Register reference if applicable*	Joint with CAFT?	Provisional audit days
Strategy & Resources	Starters-Leavers-Movers (Deferred from 2022-23)			12
Strategy & Resources	Dedicated Schools Grant (DSG) - Advisory	ES023 - Overall schools budget (DSG) overspends		15
Strategy & Resources	Budget Forecasting & Finance Business Partnering	STR017 – Revenue overspend		15
Strategy & Resources	Purchase Card Policy Compliance		Y	15
Strategy & Resources	Housing Benefits	STR018 - Funding uncertainty due to reduction in local taxation income	Y	15
Strategy & Resources	Payroll		Y	15
Strategy & Resources	ORACLE Project - ongoing Advisory support	C&P075 – Contract transition (CSG) – AP / Payroll / HRCore	Y	15
Strategy & Resources	Treasury Management Strategy - Investment Compliance and Borrowing	RCS003 - Portfolio exposure RCS004 – Treasury Investment		15

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2023/24 plan cont.

Directorate	Provisional Audit Title	Risk Register reference if applicable*	Joint with CAFT?	Provisional audit days
Public Health & Prevention	Data Maturity follow-up		Y	15
Public Health & Prevention	DLUHC Covid Champions Grant – Outcomes			5
Public Health & Prevention	Substance Misuse Grant			5
Cross-Cutting	Equality, Diversity & Inclusion (EDI) Action Plan (Deferred from 2022-23)	RCS007 - Lack of diversity in the workforce RCS016 - Compliance with Equality Duty		15
Cross-Cutting	Mandatory Training (Deferred from 2022-23)			15
Cross-Cutting	Risk Management			15
Cross-Cutting	Transformation Programme - review of sample of Projects / Workstreams	STR009 – Unmet customer expectations		20
Cross-Cutting	Performance Management Framework			30

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2023/24 plan cont.

	Provisional audit days
Follow-Ups of previous audit actions	100
Contingency	200
Total Days Completion of 2022/23 plan	35
Total Days 2023/24 plan	665
TOTAL	1000

2023/24 Joint Internal Audit & CAFT reviews - summary

Directorate	Provisional Audit Title
Adults & Health	Client Affairs
Adults & Health	Direct payments (18-25)
Adults & Health	Disabled Facilities Grant (DFG) certification
Assurance	Private Sector Landlords - Licensing of Houses in Multiple Occupation (HMOs)
Children & Families	Children's Direct Payments
Customer & Place	Community Infrastructure Levy (CIL) & S106 income
Customer & Place	Temporary Accommodation
Public Health & Prevention	Data Maturity follow-up
Strategy & Resources	Purchase Card Policy Compliance
Strategy & Resources	Housing Benefits
Strategy & Resources	Payroll
Strategy & Resources	ORACLE Project - ongoing Advisory support

Anti Fraud Strategy and approach

Fraud remains the most common crime in England and Wales. It costs the UK hundreds of billions each year and generates countless amounts of misery for its victims. Our annual anti-fraud strategy remains aligned with the strategic approach as outlined in 'Fighting Fraud and Corruption Locally' ([Fighting Fraud and Corruption locally strategy](#)) and provides a blueprint for a tougher response to public sector tackle fraud.

The principles of our strategy remain the same as previous years including the six themes as detailed within the updated 2020 FFL (**Culture, Capability, Capacity, Competence, Communication and Collaboration**).

We have adapted our strategy and approach to incorporate a response to these themes as well as consideration of local fraud risks facing the Council alongside horizon scanning on emerging national fraud risks and relevant good practice guidance. Our strategy further demonstrates and supports the Council's commitment to a zero tolerance approach to fraud, corruption, bribery and other irregularity including any Money Laundering activity.

Our strategy and approach is underpinned by the Counter Fraud Framework Manual documents and the work of the CAFT as set out in this annual work plan. It remains the policy of this Council that only the CAFT may investigate allegations or suspicions of fraud, corruption or bribery committed against the London Borough of Barnet and subsidiary holdings such as Barnet Group.

Additionally CAFT are the only authorised Council service to conduct financial investigations under the Proceeds of Crime Act on behalf of all Council Services (and subsidiary holdings) and to further investigate individuals who are suspected of money laundering against the London Borough of Barnet, whether it be internally or externally.

We consider that all of the above fall into 5 key areas and each of these is vital in the delivery of a holistic anti-fraud strategy and an effective service delivery. These key areas are **Govern, Acknowledge, Prevent, Pursue and Protect** and are expanded on in the next page.

Anti-fraud strategy and approach cont...

Govern	Acknowledge	Prevent	Pursue	Protect
<p>Having a zero tolerance culture through out the council</p>	<p>Acknowledging and understanding fraud risks</p>	<p>Preventing and detecting fraud to protect the councils resources</p>	<p>Being stronger in punishing fraud and recovering losses</p>	<p>Protecting the council and its residents</p>
<p>↓</p> <ul style="list-style-type: none"> • Having robust arrangements and Executive Support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation 	<p>↓</p> <ul style="list-style-type: none"> • Assessing and understanding fraud risks • Committing support and resource to tackling fraud and corruption • Demonstrating a robust anti-fraud response • Communicating the risk to those involved with Governance 	<p>↓</p> <ul style="list-style-type: none"> • Making the best use of information and technology • Enhancing fraud controls • Developing a more effective anti-fraud culture • Communicating CAFT activity and its successes 	<p>↓</p> <ul style="list-style-type: none"> • Prioritising fraud recovery and the use of civil sanctions • Developing capability and capacity to punish offenders • Collaborating across geographical and sectoral boundaries • Learning lessons and closing the gaps • Conduct a borough wide key amnesty to raise awareness of offences, to seek referrals and to recover social housing in the wrong hands 	<p>↓</p> <ul style="list-style-type: none"> • Recognising the harm that fraud can cause in the community • protecting public funds, protecting the council from fraud and cyber-crime and also protecting the council from future frauds • Working in partnership with National Fraud Intelligence Bureau to communicate up to date Fraud risks and themes

Anti-Fraud communications Strategy

This year we continue to build upon our communications strategy which envisages increasing CAFT's impact and effectiveness by aligning with the strategic approach set out in the Local Government Fraud Strategy 'Fighting Fraud Locally'.

Our communications strategy is an essential instrument that we envisage will increase CAFT visibility across the organisation and the Borough. We aim to increase awareness around CAFT policies and channels through which concerns and incidents can be reported as well as emphasize the responsibility of staff on making reports and enable residents to report any suspicions or incidents of fraud or wrongdoing.

Assessing and understanding fraud risks - It is fundamental for staff and residents to understand the role of CAFT, different types of fraud and through which channels they can report any concerns or incidents of fraud.

- The **internal awareness campaign** and **face to face fraud risk awareness** sessions aim to increase fraud understanding between staff and their ability to detect fraud. In addition, it is important to emphasise their responsibility as council employees/partner employees regarding reporting fraud and abide with the new fraud policies. This will also include relaunching and a phased delivery of e-learning campaign.

- The **external campaign** will be targeted to residents across the council and will aim to increase awareness around fraud and the different ways they can report any concerns. Specific themes of communication around fraud risks will be promoted throughout the year.

Preventing and detecting fraud – A close relationship is being established between CAFT and the National Fraud Intelligence Bureau to enable key word searching to identify fraud offences targeting the public purse in Barnet that have been reported to Action Fraud but not disseminated to LBB. This will also enable the raising of awareness to the residents and businesses in Barnet through external communication. More efficient use of the NFI Hub will identify fraud related offending without waiting for the NFI every second year.

Being stronger in punishing fraud and recovering losses – Through the campaign we will be able to deliver the message that fraud does not pay and that we will punish and recover losses within the full force of our ability and the law (where relevant), our policies and authority. By successfully getting staff and residents on board a stronger response to fraud will be delivered. Different stakeholders will support CAFT's work by understanding and identifying fraud and being more empowered to actively condemn fraud themselves through operating within an anti-fraud environment.

In order to support the communications strategy we will devise a detailed targeted delivery plan for the year.

CAFT work streams

Description of work

Corporate Fraud

To investigate all suspected frauds committed against the Council and effectively pursue fraudsters, by risk assessing and reacting accordingly to all instances of internal and external fraud, corruption or bribery. This work will cover all council services and subsidiary holdings such as Barnet Group. We continue to offer advice and assistance to colleagues and other services, on particular issues and/or fraud awareness.

This covers staff fraud investigations (including where appropriate working closely with HR to support disciplinary offences) and also external fraud attacks on council services and finances.

Internal Audit and CAFT are committed to the managed audit approach, which is demonstrated through the number of joint Audit and Fraud reviews listed throughout the workplan. Additionally, any suspected or significant controls weaknesses or fraud risks that are identified throughout the year (and/or as a result of a fraud investigation) are added to the plan as a joint review.

Tenancy Fraud

To effectively deal with the prevention, detection, deterrence and investigation (and prosecution where appropriate) of all aspects of Tenancy Fraud (application, sub letting, not resident, succession and right to buy fraud) including maximising the recovery of properties where Tenancy Fraud is proven with a target of at least **60** recovered properties set for 2021/22. Further to that, CAFT will aim to recover all available costs and losses suffered by the council due to tenancy fraud. This includes funds recovered via Proceeds of Crime with a view to replenishing the HRA with these funds

We will deliver at least **four** intelligence led pro-active anti fraud drives as well as work to support Barnet Homes exercises throughout the year. with the aim to tackle tenancy fraud issues in our borough, this will include a key amnesty and data matching exercises with Barnet Homes

Concessionary Travel Fraud

To investigate all suspected frauds relating to Concessionary Travel including, Blue Badge misuse, Freedom pass fraud, Resident Parking and all frauds relating to applications for these concessions which are committed against the Council and effectively pursue the fraudsters.

We will deliver at up to **eight** intelligence led joint (with the Met Police and NSL parking) street operations as well as other on-going intelligence led pro- active work to tackle Blue Badge Misuse / Fraud in our Borough. These will be spread across the year to identify trends in these fraud types and enable successful intelligence pictures to be developed.

CAFT work streams continued

Description of review

Financial Investigations

To initiate Financial investigations under the Proceeds of Crime Act in relation to all frauds (where appropriate) to ensure that any person's subject to a criminal investigation by Barnet do not profit from their criminal action. We will also continue to provide this service to other local authorities on a commercial basis.

Cabinet Office - National Fraud Initiative (NFI)

The NFI is a national public sector data matching exercise which requires the upload of council data on a two year cycle. Data uploads took place in October 2022 and matches have been received in February 2023 for review, risk assessment and/or investigation. These will form part of this years and next years proactive work program and be used to assist in focusing joint work with Audit.

CAFT will co-ordinate this exercise for the Council and investigate related referrals. Data sets include areas such as Disabled Blue Badge, Parking Permits, Direct Payments, Procurement data, Pensions and Payroll as well as data from Barnet Homes.

Access and training has been secured to the NFI Fraud Hub to enable regular data matching across numerous fields to identify fraud without waiting for the biannual NFI. CAFT will work with other councils who are members of the Fraud Hub to identify new trends and develop preventative measures and pro-active exercises through the Fraud Hub.

Parking Fine Appeals

Previous investigative evidence has demonstrated that there have been a number of cases of parking appeals being made fraudulently, which have not been highlighted under the current methodology.

CAFT will continue to co-ordinate a data matching exercise to verify that the appellants with the highest volume of successful appeals have not been making them on fraudulent grounds.

CAFT work streams continued

Description of review

Internal data matching and use of analytics

To initiate internal data matching in order to develop more data led pro-active investigations and allow CAFT to have a greater ability to investigate and adopt a preventative measures approach to a number of council services

Fraud Awareness Training

CAFT will provide a council wide, service bespoke, fraud awareness training package which allows both the ability to add to the council's zero tolerance culture and also raises the profile of the department across the organisation allowing for a more effective and wide ranging variety of investigations to be undertaken. Over the last year the spread of fraud across different council services has increased, more services are highlighting possible fraud that they did previously. The training will build on this awareness.

CAFT will work with services areas to identify fraud risk and then develop training to enable staff to highlight potential fraud and bribery & corruption at an early stage. Each service area will receive a number of training sessions at different times throughout the year to ensure that there are opportunities for all staff to attend.

The training will use real-life case studies of fraud within Barnet and other local authorities to show how fraud can occur and how to find red flags using an ethos of 'Spot It, Report It, Stop It'.

Background - General

Corporate Objectives

This strategy and plan demonstrate how Internal Audit and the Corporate Anti-Fraud Team (CAFT) support the Council in achieving its overall aims and objectives whilst maintaining the necessary professional standards.

The Council's Corporate Plan 2023-2026, '**Caring for people, our places and the planet**', identifies three pillars:

- **People** (Tackling inequalities; Reducing poverty; Family Friendly; Living well)
- **Places** (Safe, attractive neighbourhoods and town centres; Quality, affordable homes; Borough of Fun)
- **Planet** (Journey to Net Zero; Enhancing the local environment; Enhancing green spaces)

Underpinned by a foundation of an:

- **Engaged and Effective Council** (Community participation; Neighbourhood working; Improving access to services; A great place to work; Working in partnership; Financially responsible)

These priorities and considerations will be supported by each audit and all CAFT work, as applicable.

Officer and Management Responsibilities

For Internal Audit and CAFT to contribute to the Council's overall achievement of its objectives, it is essential that officers and management play a full role in the assurance work undertaken. The expectations from management are:

- Strategic level involvement to inform the annual plan;
- Operational level involvement with individual reviews;
- Being open and honest with audit and CAFT staff;
- Making staff and records available when requested;
- Responding to draft reports in the agreed timescale;
- Only accepting recommendations with which they agree, and providing timescales for implementation that are achievable; &
- Implementing the agreed actions (by the agreed date) arising from the reviews.

The responsibility for a sound system of internal control and the prevention and detection of fraud rests with management. Work performed by Internal Audit and CAFT should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Those risks identified and recommendations raised should be considered in line with the Council's current Risk Management Framework.

Background - Internal Audit

Internal Audit

Internal Audit provide independent and objective assurance to the Council, its Members, the Council Management Team (including the S151 Officer) to support them in discharging their responsibilities under S151 of the Local Government Act 1972, relating to the proper administration of the Council's financial affairs.

Internal Audit ensure a positive culture of internal control improvement, effective risk management and good governance. The purpose, authority and responsibility of the internal audit activity are formally defined in the Internal Audit Charter, which will be periodically reviewed and presented to senior management and the Audit Committee for approval. Internal audit will be delivered and developed in accordance with this Charter.

Internal Audit Service Provision

The Internal Audit service is delivered through a mixed economy model, which includes an in house team and two external providers, currently PwC and 180 Advisory.

Barnet is the lead borough on the Cross Council Assurance Service (CCAS), having run the procurement exercise to award the CCAS Framework contract from 1st April 2020 for the provision of internal audit, risk management, anti-fraud and advisory services. We work closely with numerous other London Boroughs (including Barking & Dagenham, Enfield, Hammersmith & Fulham, Royal Borough of Kensington & Chelsea, Lambeth, Waltham Forest and Westminster), as well as other authorities nationally.

The vision for CCAS is to support participating boroughs in creating an optimised assurance service that enables each organisation to manage risk more effectively, improve service agility and the ability to deliver more for less.

Being a part of this framework enables us to:

- work more closely with a number of other London Boroughs and public sector bodies nationally, sharing expertise, knowledge and working practices to further enhance the efficiency and effectiveness of the service;
- develop an Internal Audit Pathway, recruiting new apprentices into our teams and providing training and career development support for our current team members;
- develop a platform to harmonise working practices and audit processes and enhance the skills and capacity of the in house teams to deliver a greater proportion of internal audit work and to share audit activity and resource planning;
- develop our Data Analysis skills; and
- provide income to Barnet via a 1% contract management fee.

Managed Audit Approach

Internal Audit and CAFT are committed to the managed audit approach, which ensures joining up with External Audit to make the best use of resources and to avoid duplication of effort

Background – CAFT

Corporate Anti-Fraud Team (CAFT)

All CAFT work is conducted within the appropriate legislation and through the powers and responsibilities as set out within the financial regulations section of the Council's constitution. CAFT supports the Chief Finance Officer in fulfilling their statutory obligation under section 151 of the Local Government Act 1972 to ensure the protection of public funds and to have an effective system of prevention and detection of fraud and corruption. It supports the Council's commitment to a zero tolerance approach to fraud, corruption, bribery and other irregularity including any Money Laundering activity.

The Council has a responsibility to protect the public purse through proper administration and control of the public funds and assets to which it has been entrusted. Throughout the past 12 months the Council has had to adapt the way that its employees work and this present an opportunity to strengthen the anti fraud culture, and we aim to progress this with anti fraud awareness and communications campaigns, including the relaunch of our e-learning programme as well as bespoke face to face fraud risk workshops, in addition we will continue to work jointly with relevant services including internal audit on improving internal controls.

We remain committed to closer collaboration with Internal Audit as demonstrated through this plan, including conducting joint reviews, through intelligence and utilising data from the National Fraud Initiative exercise, to ensure that we have a risk based approach to inform audit reviews and targeted sampling.

Work processes are designed for compliance with legislation and best practice as well as maximum efficiency.

The team is structured so as to support the following work streams:- **Corporate Fraud** (which includes Staff Fraud as well attacks on the public purse from external sources), **Concessionary Travel Fraud** (which includes Application fraud, Blue Badge Fraud and Misuse as well as Freedom Pass Fraud Investigations), **Tenancy Fraud** (which includes Housing Needs, Subletting, Right to Buy and Succession fraud) and **Financial Investigations** in accordance with the **Proceeds of Crime Act**. We continue to review all fraud related policies, working procedures and processes to ensure that they reflect best practice and legislative requirements, whilst contributing to the to the overall objectives of the team and that we are efficient, effective and provide value for money.

We believe that CAFT continue to provide an efficient value for money counter fraud service and that is able to investigate all referrals or data matches to an appropriate outcome. CAFT also provide advice and support to every aspect of the organisation including its partners and contractors. This advice varies between fraud risk, prevention and detection, money laundering and other criminal activity as well as misconduct and misuse of public funds. Some of the matters will progress to criminal investigation and others will not, but in all cases appropriate actions, such as disciplinary or asset recovery are taken. It is this element of the work of CAFT that is hard to quantify statistically.

Performance Indicators - Internal Audit

The service has a number of performance indicators in place to assess whether performance is effective and efficient.

Performance Indicator	Target	Reporting frequency
% of Plan delivered At least 90% of audit plan to be delivered by 31/3 and 100% to be finalised by 31/4 to be included in the Head of Internal Audit Annual Opinion	Based on 90% complete of those due in quarter	Quarterly
Verification that Critical, High and Medium Risks have been mitigated by management at the time of follow up	90%	Quarterly
% of reports year to date achieving: <ul style="list-style-type: none"> • Substantial • Reasonable • Limited • No Assurance 	N/A	Quarterly
Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	Exception basis - if not met

Performance Indicators - CAFT

The service has a number of performance indicators in place to assess whether performance is effective and efficient. Performance against these indicators will be reported to the audit committee on a quarterly basis as well as details of outcomes on noteworthy concluded investigations, outcomes of pro-active exercises and joint audit /CAFT reviews.

Corporate Investigation Team	Concessionary Travel Fraud Team	Tenancy Fraud Team
Number of Fraud investigations (opened and closed) including summary breakdown of service area and Fraud type.	Number of Disabled Blue Badge Fraud investigations (opened and closed) including summary breakdown fraud type	Number of Tenancy Fraud investigations (opened and closed) including summary breakdown by fraud type
Number of Prosecutions or other Sanction for each category.	Number of Prosecutions or other Sanction for each category including the amount of costs recovered	Number of Prosecutions or other Sanction for each category
Number of Dismissals / staff no longer employed as a result of CAFT intervention.	Number of Blue Badges seized as a result of misuse, lost, stolen, forged, counterfeits being identified	Number of Properties recovered as well as the Number of Right to Buy and Housing applications denied as a result of CAFT intervention.
Financial Investigations Team		
Number of Financial investigations (under Proceeds of Crime Act) opened and closed including summary breakdown of service area as well as the amounts recovered.		
Other information reported as per Policy requirements		
Whistleblowing referrals - number received (and summary detailed provided on closed cases where appropriate).	Number of Surveillance requests / authorisations in accordance with the Regulation of Investigatory Powers Act (RIPA) 2000 (and summary detailed provided on concluded investigations if proven).	